



# Annual Plan

## Fiscal Year 2014-2015



Adopted by the California Prison Industry Board  
on June 25, 2014

**CALPIA**  
Quality Products • Changed Lives • A Safer California

## Annual Plan

Financial Plan (In Thousands)	FY 2011-12 Actuals*	FY 2012-13 Actuals*	FY 2013-14 Approved Mid-Year Revise	FY 2014-15 Approved Annual Plan
<b>Revenues</b>				
Manufacturing	\$78,038	\$85,712	\$73,548	\$76,745
Services	66,342	66,987	69,570	93,649
Agricultural	28,290	27,547	26,719	25,871
<b>Total Revenue</b>	<b>\$172,670</b>	<b>\$180,246</b>	<b>\$169,837</b>	<b>\$196,265</b>
<b>Expenses</b>				
<b>Cost of Goods Sold</b>				
Manufacturing	\$65,183	\$64,157	\$53,411	\$55,561
Services	49,072	48,932	51,610	68,103
Agricultural	26,468	25,428	23,047	22,979
<b>Total Cost of Goods Sold</b>	<b>\$140,723</b>	<b>\$138,517</b>	<b>\$128,068</b>	<b>\$146,643</b>
<b>Gross Profit</b>	<b>\$31,947</b>	<b>\$41,729</b>	<b>\$41,769</b>	<b>\$49,622</b>
<b>Selling and Administration</b>				
<b>Central Office</b>				
Prison Industry Board	\$136	\$128	\$162	\$188
Executive Management	273	287	284	390
Legal	590	607	682	638
External Affairs	142	141	140	144
Operations Division	3,426	3,029	3,514	3,472
Marketing Division	3,497	3,480	3,545	3,922
Administration Division				
Administration Mgmt	207	109	194	235
Business Services	1,116	820	926	1,254
Management Information Systems	3,138	2,858	3,490	3,741
Human Resources	972	1,005	1,181	1,289
Staff Development	745	427	687	1,007
Health & Safety	393	294	393	480
Fiscal Services Bureau	2,488	2,604	2,523	3,222
<b>Sub-total Central Office</b>	<b>\$17,123</b>	<b>\$15,789</b>	<b>\$17,721</b>	<b>\$19,982</b>
<b>Offender Development Programs</b>				
Inmate Employability Program	\$746	\$536	\$860	\$1,343
Reimbursement	(104)	0	0	0
Joint Venture/Free Venture	395	383	668	668
Reimbursement	(652)	(651)	(668)	(668)
Career Technical Education	1,265	1,070	2,890	2,644
Reimbursement	0	0	(2,708)	(2,211)
<b>Total Offender Development Programs</b>	<b>\$1,650</b>	<b>\$1,338</b>	<b>\$1,042</b>	<b>\$1,776</b>
<b>Distribution/Transportation</b>	<b>\$11,888</b>	<b>\$12,119</b>	<b>\$11,147</b>	<b>\$12,018</b>
<b>State Pro Rata</b>	<b>3,798</b>	<b>4,789</b>	<b>4,269</b>	<b>4,958</b>
<b>Other Post Employment Benefits</b>	<b>7,034</b>	<b>7,191</b>	<b>7,264</b>	<b>10,240</b>
<b>Total Selling and Administration</b>	<b>\$41,493</b>	<b>\$41,226</b>	<b>\$41,443</b>	<b>\$48,974</b>
<b>Operating Income/(Loss)</b>	<b>(\$9,546)</b>	<b>\$503</b>	<b>\$326</b>	<b>\$648</b>
<b>Non-Operating Revenues/Expenses</b>	<b>\$688</b>	<b>(\$586)</b>	<b>(\$326)</b>	<b>(\$200)</b>
<b>Penal Code 2806 Transfer</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$13,000)</b>	<b>\$0</b>
<b>Net Gain/(Loss)</b>	<b>(\$8,858)</b>	<b>(\$83)</b>	<b>(\$13,000)</b>	<b>\$448</b>

\* For the purpose of this section, the display of audited financial information was reconfigured to remove Pro Rata Costs for each category. A State Pro Rata category was added to display associated costs. The Net Gain (Loss) of the fiscal year equals the audited financial statement.



The Annual Plan is CALPIA's estimate of revenues and expenses for the Fiscal Year beginning July 1, 2014. The Plan projects an overall net gain of \$0.4 million (M).

# Enterprise Overview



CALPIA projects a gross profit in enterprises of \$49.6 M in FY 2014-15, an increase of \$7.9 M from FY 2013-14 Mid-Year Revise.

Enterprise Overview (In Thousands)			
	Revenue	Cost of Goods Sold	Gross Profit (Loss)
<b>Manufacturing</b>			
Furniture	\$12,500	\$9,810	\$2,690
Metal Products	6,000	5,027	973
License Plates	15,500	7,203	8,297
General Fabrication (Century Systems)	6,600	5,962	638
Bindery	2,600	1,679	921
Knitting Mill	1,384	951	433
Fabric Products	18,902	15,086	3,816
Shoes	4,009	3,179	830
Mattresses	2,450	1,944	506
Cleaning Products	6,800	4,440	2,360
Modular Construction	0	280	(280)
<b>Sub-total Manufacturing</b>	<b>\$76,745</b>	<b>\$55,561</b>	<b>\$21,184</b>
<b>Services</b>			
Meat Cutting	\$11,435	\$9,456	\$1,979
Bakery	3,297	2,091	1,206
Coffee Roasting	1,668	1,451	217
Food & Beverage Packaging	21,660	18,188	3,472
Metal Signs	1,350	903	447
Printing	5,100	2,886	2,214
Dental Lab	700	434	266
Digital Services	500	352	148
Laundry	13,348	10,032	3,316
Optical	13,000	6,393	6,607
Construction Services & Facilities Maintenance	21,591	15,917	5,674
<b>Sub-total Services</b>	<b>\$93,649</b>	<b>\$68,103</b>	<b>\$25,546</b>
<b>Agricultural</b>			
Dairy / Farm	\$12,835	\$11,314	\$1,521
Crops	532	848	(316)
Poultry	5,910	5,439	471
Egg Production	6,594	5,378	1,216
<b>Sub-total Agricultural</b>	<b>\$25,871</b>	<b>\$22,979</b>	<b>\$2,892</b>
<b>Total</b>	<b>\$196,265</b>	<b>\$146,643</b>	<b>\$49,622</b>



## Offender Assignments by Enterprise

Offender Assignments	FY 2011-12 Actuals	FY 2012-13 Actuals	FY 2013-14 Approved Mid-Year Revise	FY 2014-15 Approved Annual Plan
<b>Manufacturing</b>				
Furniture	416	410	508	508
Metal Products	214	216	240	240
License Plates	106	104	116	116
General Fabrication (Century Systems)	133	138	138	138
Bindery	87	69	105	105
Knitting Mill	101	63	120	120
Fabric Products	1,245	1,224	1,461	1,461
Shoes	154	130	170	170
Mattresses	61	39	111	111
Cleaning Products	50	50	54	54
Modular Construction	70	50	66	66
<b>Sub-total Manufacturing</b>	<b>2,637</b>	<b>2,493</b>	<b>3,089</b>	<b>3,089</b>
<b>Services</b>				
Meat Cutting	67	63	75	75
Bakery	62	59	52	52
Coffee Roasting	23	23	25	25
Food & Beverage Packaging	158	169	169	147
Metal Signs	32	36	33	33
Printing	138	124	131	131
Dental Lab	56	56	56	56
Digital Services	14	16	18	18
Laundry	750	662	787	787
Optical	185	190	190	190
Construction Services & Facilities Maintenance	29	97	308	941
<b>Sub-total Services</b>	<b>1,514</b>	<b>1,495</b>	<b>1,844</b>	<b>2,455</b>
<b>Agricultural</b>				
Dairy / Farm	227	185	236	236
Crops	31	14	48	48
Poultry	37	25	31	31
Egg Production	60	28	48	48
<b>Sub-total Agricultural</b>	<b>355</b>	<b>252</b>	<b>363</b>	<b>363</b>
<b>Selling and Administration</b>				
Statewide Administrative Support	261	261	369	369
On-Time Delivery	29	26	28	28
Central Office	24	10	44	44
Career Technical Education Programs	50	43	348	348
<b>Sub-total Selling and Administration</b>	<b>364</b>	<b>340</b>	<b>789</b>	<b>789</b>
<b>Total</b>	<b>4,870</b>	<b>4,580</b>	<b>6,085</b>	<b>6,696</b>



CALPIA continues to dedicate efforts toward reducing recidivism through increasing opportunities that foster offender success through the expansion of Construction Services & Facilities Maintenance Enterprise and CALPIA's Career Technical Education programs. The Annual Plan anticipates an increase of 611 offender assignments.

# Change in Cash



Designation of Cash (In Thousands)	FY 2011-12 Actuals	FY 2012-13 Actuals	FY 2013-14 Approved Mid-Year Revise	FY 2014-15 Approved Annual Plan
<b>Cash - Beginning of Year</b>				
Cash - Beginning of Year <sup>1,2</sup>	\$83,083	\$70,839	\$79,719	\$59,761
Penal Code 2806 Transfer	0	0	(13,000)	0
<b>Net Cash - Beginning of Year</b>	<b>\$83,083</b>	<b>\$70,839</b>	<b>\$66,719</b>	<b>\$59,761</b>
<b>Cash Flows from Operating Activities</b>				
Revenues	\$172,670	\$180,246	\$169,837	\$196,265
Operating Expenses	(182,216)	(179,744)	(169,511)	(195,617)
Total Operating Income (Loss)	(\$9,546)	\$502	\$326	\$648
Adjustments to Reconcile Operating Income (Loss) to Cash:				
Depreciation	6,261	6,195	6,651	6,716
Net Effect of Changes In:				
Inventory	1,033	885	0	0
Deferred Revenue	(873)	298	0	0
Net OPEB Obligation	7,034	7,191	7,264	10,240
Accrued Furlough Liability	(7,683)	0	0	0
Other Assets / Liabilities	(2,870)	(313)	0	0
<b>Net Cash Flows from Operating Activities</b>	<b>(\$6,644)</b>	<b>\$14,758</b>	<b>\$14,241</b>	<b>\$17,604</b>
<b>Net Cash Flows - Other</b>				
Capital Expenditures	(\$6,288)	(\$5,293)	(\$20,873) <sup>3</sup>	(\$13,960)
State General Fund:				
Loan	(23,400)	0	0	0
Repayment	23,400	0	0	0
Non-Operating Revenues (Expenses)	688	(585)	(326)	(200)
<b>Net Cash Flows - Other</b>	<b>(\$5,600)</b>	<b>(\$5,878)</b>	<b>(\$21,199)</b>	<b>(\$14,160)</b>
<b>Net Change in Cash</b>	<b>(\$12,244)</b>	<b>\$8,880</b>	<b>(\$6,958)</b>	<b>\$3,444</b>
<b>Cash - End of Year</b>	<b>\$70,839</b>	<b>\$79,719</b>	<b>\$59,761</b>	<b>\$63,205</b>

<sup>1</sup> Mid-Year Revise "Cash - Beginning of Year" updated to reflect the Audited FY 2013-14 "Cash - End of Year".

<sup>2</sup> Reflects the starting balance including the loan to State General Fund. Loan amount is reflected in the State General Fund heading under the Net Cash Flows - Other Section.

<sup>3</sup> The budgeted years includes capital funding for items previously approved by the Prison Industry Board, but not purchased.

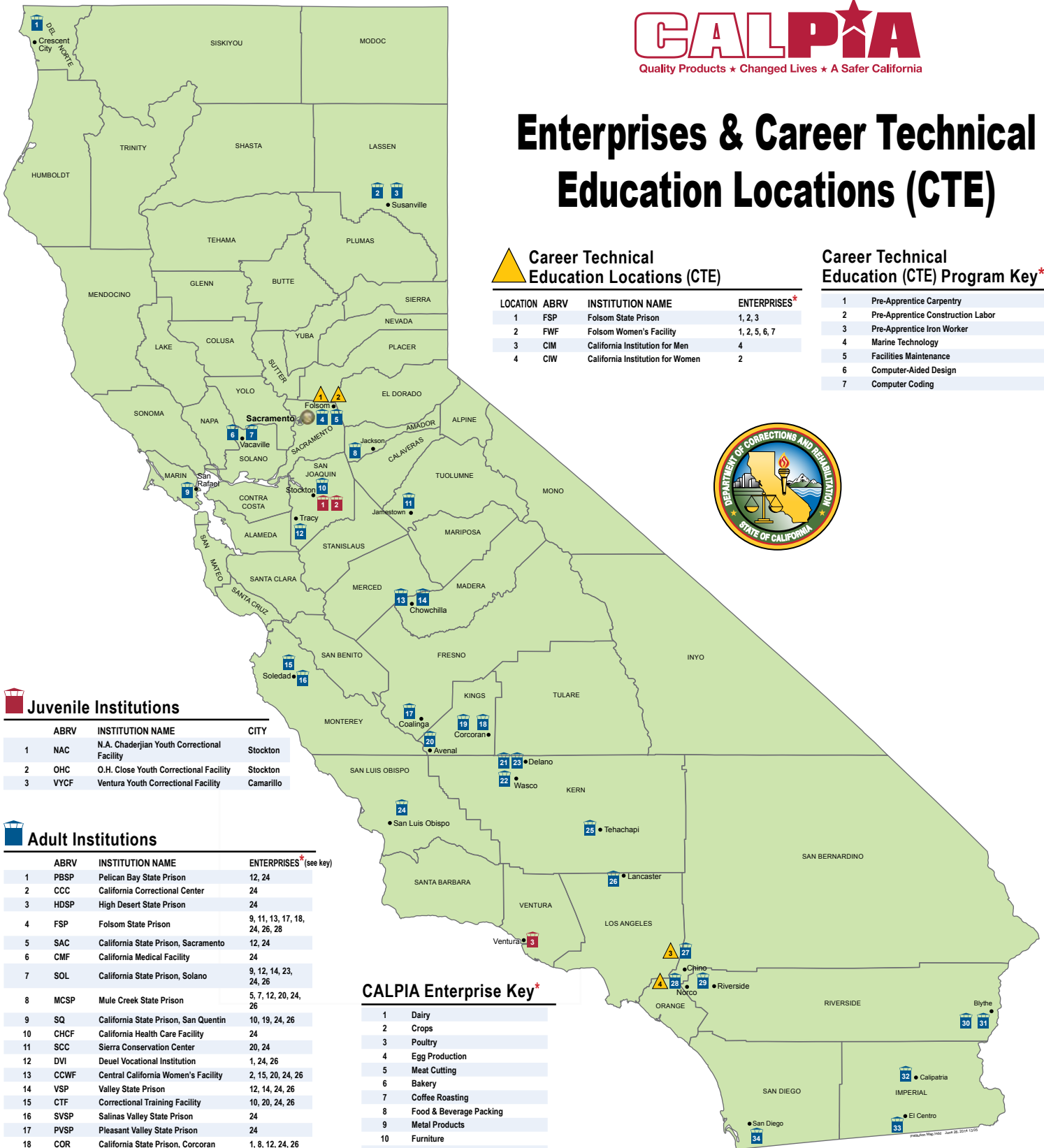
# Enterprises & Career Technical Education Locations (CTE)

## Career Technical Education Locations (CTE)

LOCATION	ABRV	INSTITUTION NAME	ENTERPRISES*
1	FSP	Folsom State Prison	1, 2, 3
2	FWF	Folsom Women's Facility	1, 2, 5, 6, 7
3	CIM	California Institution for Men	4
4	CIW	California Institution for Women	2

## Career Technical Education (CTE) Program Key\*

1	Pre-Apprentice Carpentry
2	Pre-Apprentice Construction Labor
3	Pre-Apprentice Iron Worker
4	Marine Technology
5	Facilities Maintenance
6	Computer-Aided Design
7	Computer Coding



## Juvenile Institutions

ABRV	INSTITUTION NAME	CITY
1	NAC	N.A. Chaderjian Youth Correctional Facility
2	OHC	O.H. Close Youth Correctional Facility
3	VYCF	Ventura Youth Correctional Facility

## Adult Institutions

ABRV	INSTITUTION NAME	ENTERPRISES* (see key)
1	PBSP	Pelican Bay State Prison
2	CCC	California Correctional Center
3	HDSP	High Desert State Prison
4	FSP	Folsom State Prison
5	SAC	California State Prison, Sacramento
6	CMF	California Medical Facility
7	SOL	California State Prison, Solano
8	MCSP	Mule Creek State Prison
9	SQ	California State Prison, San Quentin
10	CHCF	California Health Care Facility
11	SCC	Sierra Conservation Center
12	DVI	Deuel Vocational Institution
13	CCWF	Central California Women's Facility
14	VSP	Valley State Prison
15	CTF	Correctional Training Facility
16	SVSP	Salinas Valley State Prison
17	PVSP	Pleasant Valley State Prison
18	COR	California State Prison, Corcoran
19	SATF	Substance Abuse Treatment Facility
20	ASP	Avenal State Prison
21	NKSP	North Kern State Prison
22	WSP	Wasco State Prison
23	KVSP	Kern Valley State Prison
24	CMC	California Men's Colony
25	CCI	California Correctional Institution
26	LAC	California State Prison, Los Angeles County
27	CIM	California Institution for Men
28	CIW	California Institution for Women
29	CRC	California Rehabilitation Center
30	CVSP	Chuckawalla Valley State Prison
31	ISP	Ironwood State Prison
32	CAL	Calipatria State Prison
33	CEN	Centinel State Prison
34	RJD	RJ Donovan Correctional Facility

## CALPIA Enterprise Key\*

1	Dairy
2	Crops
3	Poultry
4	Egg Production
5	Meat Cutting
6	Bakery
7	Coffee Roasting
8	Food & Beverage Packing
9	Metal Products
10	Furniture
11	License Plates
12	Laundry
13	Digital Services
14	Optical
15	Dental lab
16	Cleaning Products
17	Printing
18	Matl Signs
19	Mattress
20	Fabric Products
21	Knitting Mill
22	Shoes
23	Bindery
24	Construction Services
25	General Fabrication/Century
26	Support Services
27	On Time Delivery Center
28	Modular Building

## CDCR Headquarters



Department of Corrections and Rehabilitation  
1515 "S" Street  
Sacramento, CA 95814

## CALPIA Central Office



560 East Natoma Street  
Folsom, CA 95630-2200

